



## Child Care Tax Credits Program Notice of Intent to Transfer a Tax Credit

To transfer a tax credit available under the Child Care Tax Credits Program, the transferring business and the receiving business must both be members of the same affiliated group of corporations.

### Part I - Transferring Business Information

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address*:	
If the transferor is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:
*Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), F.S.			
<p>Florida Law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'</p> <p><input type="checkbox"/> Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.</p> <p><input type="checkbox"/> No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)</p>			
<p>Indicate the type of tax credit allocation or tax credit to be transferred, information on the original amount of the tax credit allocation, any approved carryforward amounts, the amount of any previous transfers, and the amount to be transferred. For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number for which the tax credit allocation was authorized.</p>	<p><b>Child Care Tax Credits Program:</b></p> <p><input type="checkbox"/> Corporate Income Tax</p> <p><input type="checkbox"/> Insurance Premium Tax</p> <p><input type="checkbox"/> Tax on Oil Production</p> <p><input type="checkbox"/> Tax on Gas Production</p> <p><input type="checkbox"/> Sales and Use Tax (enter certificate number):</p> <p><input type="checkbox"/> Excise Tax on Liquor Beverages (enter license number):</p> <p><input type="checkbox"/> Excise Tax on Wine Beverages (enter license number):</p> <p><input type="checkbox"/> Excise Tax on Malt Beverages (enter license number):</p>		
<b>Transfer of Credit or Carryforward Credit</b>			
Tax Credit Allocation Confirmation Number			
Credit Earned Under This Tax Credit Allocation Confirmation Number		\$	
Amount of Credit and Carryforward Credit Claimed / Used		\$	
Tax Year or Month / Year Claimed / Used			
Prior Transfer of This Credit or Carryforward Credit		\$	
<p><b>Requested Transfer of This Credit or Carryforward Credit</b> (Must be made in sufficient time for the transferee to timely claim the transferred credit or transferred carryover credit and the Department to approve the transfer of the credit or carryforward credit.)</p>		\$	

**Part II - Receiving Business Information** - *A separate notice is required for each receiving business.*

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address*:	
If the transferee is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:
For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number of the business receiving the transfer.	<input type="checkbox"/> Sales and Use Tax (enter certificate number): <input type="checkbox"/> Excise Tax on Liquor Beverages (enter license number): <input type="checkbox"/> Excise Tax on Wine Beverages (enter license number): <input type="checkbox"/> Excise Tax on Malt Beverages (enter license number):		
*Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), F.S.			
Florida Law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'			
<input type="checkbox"/> Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.			
<input type="checkbox"/> No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)			

**Part III - Transferring Business Certification** - *Only an authorized officer of the transferring business may sign this notice.*

Under penalties of perjury, I certify that the Transferring Business and the Receiving Business are both members of the same affiliated group of corporations. I understand that the Florida Department of Revenue will provide information regarding the transfer of a tax credit authorized under the Child Care Tax Credits Program to the Receiving Business. I declare that I have read the foregoing Notice and the facts stated in it are true.

Signature of Authorized Officer of Transferring Business

Printed Name of Authorized Officer

Title

Date

## Instructions for Child Care Tax Credits Program Notice of Intent to Transfer a Tax Credit

To transfer a tax credit under the Child Care Tax Credits Program, both parties to the transfer must be members of the same affiliated group of corporations.

The transferring member must notify the Department of any tax credit transfer prior to the receiving member reporting the tax credit on a tax return.

A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer and for each tax type.

The completed notice must be signed by an officer authorized to sign on behalf of the transferring business. Submit the completed and signed notice using the contact information provided below.

The Department of Revenue will send written approval regarding the amount of the tax credit transferred after receipt of a completed notice. You must have a letter from the Department approving the credit transfer prior to claiming the tax credit on a tax return.

The following tax credits may be transferred from one member of an affiliated group to another member of the same affiliated group:

- Tax credit amounts that have not been claimed on a tax return.
- Carryforward tax credit amounts that have not been claimed on a tax return.

A transferred tax credit may only be used against the same tax as the original tax credit approved by the Department. For example, if the transferring member received a sales and use tax credit allocation, the receiving member may only use the transferred tax credit as a sales and use tax credit.

A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the tax credit.

A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

**References:** Section 402.261, Florida Statutes; Rule Chapter 12-29, Florida Administrative Code

### Contact Information

For additional information regarding the Child Care Tax Credits Program, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

If you are unable to apply online at [floridarevenue.com/taxes/multitaxcredits](https://floridarevenue.com/taxes/multitaxcredits), submit your completed application to:

Revenue Accounting or  
Florida Department of Revenue  
PO Box 6609  
Tallahassee, FL 32314-6609

**Fax:** 850-921-1171

or

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)